

Maine Revised Statutes

Title 28-A: LIQUORS

Chapter 65: TAXES

§1651. CONSUMERS' TAX

1. State liquor tax. Except as provided in subsection 2, the commission shall determine and set the list price at which to sell all spirits that will produce an aggregate state liquor tax sufficient to pay all liquor-related expenses of the Bureau of Alcoholic Beverages and Lottery Operations and to return to the General Fund an amount substantially equal to the amount of state liquor tax collected in the previous fiscal year.

A. [1993, c. 615, §5 (RP).]

B. [1993, c. 615, §5 (RP).]

C. The commission shall add any cost to the State related to handling containers returned for refund pursuant to Title 32, section 1863-A to the established price without markup. [1993, c. 615, §5 (AMD).]

[2013, c. 269, Pt. C, §12 (AMD); 2013, c. 269, Pt. C, §13 (AFF) .]

2. Special pricing situations. The bureau may set prices at different levels than those established by the commission in the following special situations.

A. [1993, c. 462, §6 (RP).]

B. [1993, c. 615, §6 (RP).]

C. Notwithstanding the other provisions of this section, with approval of the Commissioner of Administrative and Financial Services, the bureau may reduce the price of liquor that, as determined by the bureau by rule, is unlikely to be sold for the list price. Rules adopted to implement this paragraph are major substantive rules pursuant to Title 5, chapter 375, subchapter 2-A. [2011, c. 693, §3 (AMD); 2013, c. 368, Pt. V, §61 (REV).]

D. [1993, c. 615, §6 (RP).]

E. Notwithstanding the other provisions of this section, the bureau may establish special prices on certain listed liquor items to be made available to the consumer at all agency stores. [2013, c. 368, Pt. V, §48 (AMD).]

F. Spirits sold under section 606 may be sold at prices established under section 606. [1987, c. 45, Pt. A, §4 (NEW).]

G. Notwithstanding the other provisions of this section, the bureau may reduce, at the expense of the broker or supplier, the price of those test-market items that fail to meet set minimum gross profit standards after a 3-month period. [2005, c. 539, §9 (AMD); 2013, c. 368, Pt. V, §61 (REV).]

[2013, c. 368, Pt. V, §48 (AMD); 2013, c. 368, Pt. V, §61 (REV) .]

3. Applicability of tax. Taxes on spirits imposed by the State do not apply to sales of spirits by manufacturers, bottlers and rectifiers holding licenses from the commission:

A. To any instrumentality of the United States; [1987, c. 45, Pt. A, §4 (NEW).]

B. To any vessel of foreign registry; [1987, c. 45, Pt. A, §4 (NEW).]

C. To industrial establishments for use as an ingredient in the manufacture of food products; or [1987, c. 45, Pt. A, §4 (NEW).]

D. For use as an ingredient in the manufacture of commodities which by reason of their nature cannot be used for beverage purposes. [1987, c. 45, Pt. A, §4 (NEW).]

[1987, c. 45, Pt. A, §4 (NEW) .]

4. Net revenue deposited to General Fund. All net revenues derived from the tax under this section must be credited to the General Fund.

[2005, c. 539, §10 (AMD) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1987, c. 342, §115 (AMD). 1989, c. 585, §§D1,D11 (AMD). 1989, c. 869, §C12 (AMD). 1991, c. 780, §Y130 (AMD). 1991, c. 819, §1 (AMD). 1993, c. 462, §6 (AMD). 1993, c. 615, §§5,6 (AMD). 1995, c. 181, §§1,2 (AMD). 1997, c. 24, §L5 (AMD). 1999, c. 166, §1 (AMD). 2005, c. 539, §§9,10 (AMD). 2011, c. 693, §3 (AMD). 2013, c. 269, Pt. C, §12 (AMD). 2013, c. 269, Pt. C, §13 (AFF). 2013, c. 368, Pt. V, §48 (AMD). 2013, c. 368, Pt. V, §61 (REV).

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